

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF NEBRASKA

In re:) BK10-80982
ROBERT LEE PELSHAW) Chapter 11
)
) Debtor.)

UNITED STATES' OBJECTION TO PLAN AND REQUEST FOR HEARING

Comes now the United States of America, on behalf of the Internal Revenue Service, "IRS" and hereby files this Objection to the Debtor's Plan. The grounds for this objection are as follows;

1. The Debtor filed for relief under Chapter 11 on April 5, 2010. (Filing 1).
2. The IRS filed a Proof of Claim on July 14, 2010, which provides that the IRS has a priority claim in the amount of \$9,589.00. In addition, the IRS' claim includes an estimated income tax liability for 2009 because the Debtor has failed to file his 2009 return. The Debtor's extension to file the 2009 return expired on October 15, 2010. (Claim filing 19-1).
3. The IRS objects to the proposed Chapter 11 Plan in good faith as the Debtor has failed to comply with the requirements of 11 U.S.C. 1129 (1) and (3) in that Debtor has not filed the 2009 tax return.
4. According to 11 U.S.C. 511, 1129(a)(9)(c), the priority claim must be paid in full by regular installments with interest. The Debtor's Plan fails to provide interest to the IRS on its priority claim.
5. The IRS objects to the Plan on the grounds that feasibility of the Plan

cannot be determined as required by 11 U.S.C. 1129(a)(9)(c) due to the Debtor's failure to file a 2009 tax return.

WHEREFORE, the United States requests that this Court set the matter for hearing, that the Court not confirm the Debtor's Plan, and for such other and further relief as to this Court may deem just and proper.

Respectfully submitted,

UNITED STATES OF AMERICA
on behalf of Internal Revenue Service
Defendant,

By: DEBORAH R. GILG
United States Attorney

And: s/ LAURIE M. BARRETT
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CERTIFICATE OF SERVICE

I hereby certify that on November 23, 2010, I electronically filed the foregoing with the Clerk of the Bankruptcy Court by using the CM/ECF system which sent notification of such filing to the following: James W. Crampton, Howard T. Duncan, Jerry L. Jensen, and Patricia Fahey and I hereby certify that I have mailed by United States Postal Service the document to the following non CM/ECF participants: Robert Lee Pelshaw

s/ LAURIE M. BARRETT
LAURIE M. BARRETT

Assistant U.S. Attorney